

# File Your Quarterly Reports & Taxable Wage Base Information

All Vermont employers who have to pay Unemployment Insurance (UI) on their employees MUST file a quarterly wage and contribution report.

Vermont has a mandatory electronic filing requirement for all employers.

The amount due is based on:

- The gross wages paid
- The current taxable wage base, and
- The tax rate that has been assigned to the employer.

Employers are also required to report their Health Care Contributions on their quarterly wage and tax report.

## **Calculating Amounts**

The following tables are used to calculate amounts due on the Quarterly C-101 Wage and Contribution Report.

Taxable Wage Base	Calendar Year	Taxable Wage Base
	2015	\$16,400
	2012 - 2014	\$16,000
Health Care Contributions	Report Qtr Ending Dates:	# of exempted FTEs
	09/30/09 and subsequent	4
	09/30/08 - 06/30/09	6
	06/30/07 - 06/30/08	8
Uncovered FTE Contribution Rate	03/31/15 and subsequent	\$140.84
	09/30/14 and 12/31/14	\$133.30
	03/31/12 - 06/30/14	\$119.12
Interest	1.5% Monthly; 18% Annually	

## **Reporting**

ALL employers are required to file their quarterly Unemployment Insurance Wage and Contribution Reports electronically.

Employers reporting 0 to 250 employees:

- The electronic Vermont Internet Tax and Wage System (VITWS) can be accessed by selecting “Employer Online Services” on the home page, then selecting “File Your Quarterly Reports & Taxable Wage Base Information”.
- New employers will be mailed a temporary password. When the temporary password is received, log onto the Vermont Internet Tax and Wage System (VITWS) to create your own custom password

for quarterly filing. Please retain your newly established password for safe keeping, as this will be your permanent password for all future filings. If you need to reset your password, you will need to call the Employer Service Unit at 802-828-4344.

Employers reporting more than 250 employees:

- Must utilize the Large Employer Reporting System.
- If you are not registered, please find the specifications and application (C-29A) at [www.labor.vermont.gov](http://www.labor.vermont.gov), under “Forms”, “Employer Forms”.
- To utilize the Large Employer Reporting System, a C-29A must be submitted to the department.

Reports are due as shown below:

For Wages Paid During	Report Due By	
Jan, Feb, Mar	April 30	
Apr, May, Jun	July 31	
Jul, Aug, Sept	October 31	
Oct, Nov, Dec	January 31	

Please file the report on time to avoid penalties.

Benefits to using the VITWS application:

- Fast, easy to use, and has help menus for each step in the process
- Allows uploading of wage data information using a comma delimited format (CSV)
- Uploads wage record and employee information from prior quarter
- Allows up-dates and adding new employees
- Calculates “Excess Wages”
- Allows access to prior reports filed through the internet application
- Allows payment by Electronic Funds Transfer or paper check
- Provides opportunity to print a copy of the report filed
- Provides confirmation number to substantiate report was filed successfully
- Allows notification to the department of changes pertaining to your business
- Improves the accuracy for reports filed and wage record information
- Health Care worksheet with calculator

Things to remember when using the application:

- Passwords are case sensitive. After 3 unsuccessful attempts, you will be locked out and have to contact Employer Services Unit to have your password reset.
- If adding employee(s), you must enter 0.00 in “Prior wages”
- If no wages are paid in the reporting quarter, you must enter 0.00 or delete terminated employee(s)
- All prior reported wages will automatically be up-loaded. If you choose to up-load your own wage detail, you must have prior quarter wage built into your up-load file or you must manually enter all prior amounts or 0.00 for quarters within the same calendar year
- ONLY check the Adjusted Excess field if:
  - A. An employee has earned wages in another state for prior quarter(s)/ this quarter in the same

calendar year OR

- B. The reporting employer is a full/partial successor.

Frequently Asked Questions about this application are available by clicking [here](#).

Contact Information:

If you have any questions, concerns or comments about this application, please feel free to contact:  
Employer Services 802-828-4344.